Electronically Filed October 5, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:

Taiquig Qiu

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Serial No.:

10/521,283

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Examiner:

Robinson, Daniel Leon

For: Variable Heater Element for Low to High

Temperature Ranges

Attorney Docket No:

067538-5190-US

LETTER TO DRAFTSPERSON

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The Applicant hereby encloses formal replacement drawings for the above referenced patent application. Attached are twelve (12) sheets of drawings consisting of Figures 1-12.

The Applicant does not believe any fee is due. However we hereby authorize the Commissioner to charge any overpayment or credit any payment to our Morgan, Lewis & Bockius LLP Deposit Account No. 50-0310 (Order no. 067538-5190-US).

Date: October 5, 2007

Respectfully submitted,

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